

Exhibit 2

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U.S. Department of the Treasury
Internal Revenue Service

Dear Sirs,

I moved to Romania in 1991. At that time my English was not good, I was poor and couldn't hire an accountant and it was my understanding that if you didn't have any income, you did not need to file a return.

Since returning to United States in 2011, I have learned that my understanding of the tax rules was incorrect. I have employed Beckley CPA to prepare all TD F 90-22.1 tax reports for the tax years 1993 through 2011. You will find the prepared copies of the TD F 90-22.1 for those years attached.

Regards,

Alexandru Bittner

Beckley-IRS-Summons-0027



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